

  
**भारत का राजपत्र**  
**The Gazette of India**

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EXTRAORDINARY

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PART II—Section 1

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।  
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS  
(Legislative Department)

*New Delhi, the 23rd January, 1976/Magha 3, 1897 (Saka)*

The following Act of Parliament received the assent of the President on the 23rd January, 1976, and is hereby published for general information:—

**THE INCOME-TAX (AMENDMENT) ACT, 1976**

No. 1 OF 1976

[23rd January, 1976.]

An Act further to amend the Income-tax Act, 1961.

BE it enacted by Parliament in the Twenty-sixth Year of the Republic of India as follows:—

1. (1) This Act may be called the Income-tax (Amendment) Act, 1976.

Short title and commencement.

(2) It shall be deemed to have come into force on the 9th day of September, 1975.

43 of 1961.

2. In clause (a) of sub-section (2) of section 80G of the Income-tax Act, 1961 (hereinafter referred to as the principal Act), after sub-clause (iii), the following sub-clause shall be inserted, namely:—

Amendment of section 80G.

“(iii-a) the Prime Minister’s National Relief Fund; or”.

8 of 1975.

3. (1) The Income-tax (Amendment) Ordinance, 1975 is hereby repealed.

Repeal and saving.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by this Act.

K. K. SUNDARAM,  
Secy. to the Govt. of India.

#### CORRIGENDA

In the Customs Tariff Act, 1975 (51 of 1975) as published in the Gazette of India, Extraordinary, Part II, Section 1, dated the 18th August, 1975.

#### Page No.

- 457 in the margin, for "25 of 1962", read "52 of 1962".
- 471 for Note "(ii)", read "(ij)", and for "guns", read "gums".
- 472 in the heading to column (6), for "rate", read "rates", and for "ar" read "are".
- 489 (i) in item (f) of Note 3, for "Heading", read "Headings";  
(ii) in Note 4, for "used in", read "use in", and for "cyliners" read "cylinders".
- 471 in item (c) (vi) of Note 1, for "synthesis", read "synthesis".
- 492 in column (2) in entry (5) against Heading No. 29.01/45, for "chloro-m-", read "chlorom-".
- 515 in item (c) of Note 1, for "wedding", read "wadding".
- 524 in the heading to columns (3), (4) and (5), below chapter 57, for "Rates", read "Rate".
- 525 in the title below Chapter 59, for "teRtile", read "textile".
- 535 in item (b) of Note 2, for "K", read "K".
- 548 (i) after Note 1, for Note "3", read Note "2";  
(ii) in item (c) of Note 2 as amended, for "74.03/05", read "74.03/04".
- 550 in column (2) against Heading No. 75.01, for "spesis", read "spelss".
- 554 in the Note to Chapter 81, for "matters", read "mattes".
- 555 in Note 2, for "they are parts", read "they are parts,".
- 562 in column (3) against Heading No. 84.13 for "140%", read "40%".
- 566 in column (2) against Heading No. 84.38, for "hoisery", read "hosiery".
- 571 in Note 3, for "84.08", read "84.18".
- 572 for Heading No. "8.02", read "85.02" and for Heading No. "5.11", read "85.11".
- 574 for Heading No. "8.28", read "85.28".
- 577 in Note 3 to Chapter 87 for "chasis" read "chassis".
- 578 in column (2) against Heading No. 87.03 omit "+" at the end.
- 579 in column (2) against Heading No. 89.04, for "brak-ing", read "break-ing".
- 585 in Note 4, for "Notes 2 and 4", read "Notes 2 and 3".
- 589 for the heading to column (5), read "Other Preferential Areas".
- 595 in the Second Schedule, in the heading to column (2), for "articles", read "article".